

App F IX 4

Previous References

1948-49
(ML)

File No 88-48

Serial Nos ~~ME~~
88, 89

Later References

ME 93-51-9, 10

GENERAL AND REVENUE SECRETARIAT

p 14(e)

Serial Nos Two

Part B for July '49

SUBJECT

Levy of octroi on certain articles of fresh and
enhancement of the rates of levy of octroi on
some articles in The Kolar Town Muni-
cipality

To
The D C, Kolar Dt
" Comptroller to Govt
" Prsdnt, T ML Cl, Kolar Dt
- G O No L 567-9/A 14-7-49
Sanctions

7170 $\sqrt{9704}$
L⁸

Letter No AS C 1027/48-49 of 15 3 49 from
the Dy Commr, Kolar DC, requesting sanction
to the levy of octroi duty on certain articles
afresh and the revision of the octroi rates
toll in the Kolar Town mfg.

The proposals made in this behalf
are not clear

subd with a draft letter for appl
Ukg
28/3

3 June

for Mr

To The Dy Commr, Kolar DC
No L 11304 of 4 4-49

Calls for clear proposals

Srs A
9/4

Letter No AS C 1027/48-49 of 20-6 49 from
the Dy Commr Kolar DC, forwarding proposals
for the levy of octroi duty on certain articles
and revision of octroi rates on certain articles
in the Kolar Town mfg.

subd
4. The articles on which octroi is proposed to be
levied & the rates of levy proposed are shown
in the statement flagged "R"

5. Items nos 2 to 6 under fresh levy have to
be brought under class VII in schedule II;

Items nos 3 & 4 under revised rates have exceeded
the maximum prescribed under the Act

7170 $\sqrt{9704}$
 $\frac{2}{2}$

The Dy Commr, recommends that the levy of octroi on other oils may be fixed at annas two per maund and at annas four ~~on~~ ^{per} on oil seeds per Candy of 100 seers

~~Also~~ If Octroi is proposed to be levied either ~~apart~~ or enhanced on some articles which are already subject to heavy ~~tax~~ ^{excise duties} by the Central Govt — petrol, cement, cigarettes, Coffee and tea. Also in the case of articles like Asanbattu, it would be more equitable to adopt an ad valorem rate than ^{one based} on weight or quantity as the value in these cases varies largely with quality and the burden of taxation will not be equitably distributed and will ~~be~~ ^{be} borne more mainly on the consumers using the inferior goods.

For 27-44 of fresh levy of octroi might be sanctioned

on the following items:—

- 1) Sugar per mt $\frac{13}{2}$
- 2) on every cement bag — 20
- 3) on Electrical goods 2-2-0 per 100 ^{by} _{value}
- 4) Raw wool 0-0-3 per 100 _{value}
- 5) Iron & steel & articles made of these metals } 0-0-3 per 100 _{value}

9704
to no 2 very nice be made on
Again but this as recommended by the

At

11 Petrol also need not be subjected to any sur

12 Re Review of rats, it may be something
on the group items -
consp

10/24/21 *Dr. [unclear]*

Concise
• 40

0-5-0 960 2000

2) ~~oil facts~~
ground nuts

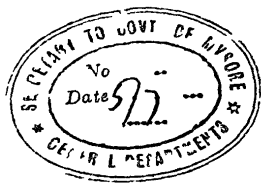
0-7-4

0-30 160 cm
y 160 cm

13) ~~37~~ Since the rates proposed in respect of oil seeds, & the oil & - including vegetable oil & refined oil, are in excess of the rates presented in the schedule No II - D. N. Act 1933, the proposed cannot be sometimes

14) ^{to sometimes} the existing rats on cigarettes, coffee pods
coffee seeds & beads may be
continued and no enhancement needed
function at present
as above is for

15) Draft for as above to
approve with order
sent by da 4/7/49



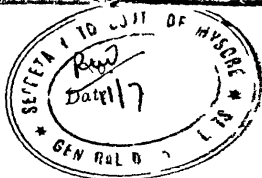
Revision ^{me 85-48} & fresh levy of octon druff in
the Kolar Town mch

9704
me

9704
L

The draft so may be approved

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT	
No	129
Date	7/7/49



number 129)

2
6/7/49
L

2
10/7/49

2
11/7/49

2
11/7/49

2289) To the Dy Commr, Kolar &
The Comptroller
The Pdt. Town mch, Kolar

No L 567-9 of 14-7-49

Sanctions the levy and enhancement
of octon druff on certain articles of

B
25/7

N G 745 C 1027/43-49

OFFICE OF THE DEPUTY COMMISSIONER
KOLAR DISTRICT

Encl: one file

Date, Kolar the 15th March 1949

To

The Secretary to Government of Mysore,
General Department, Bangalore



Subject —

Levy of octroi duty on certain articles and revision of
octroi rates and toll in Kolar Town Municipality

u
17/3

SIR

For
17/3/49

I have the honour to acknowledge the records received from
the President, Municipal Council, Kolar dated 10/3/49
dated 6th January, 49 on the subject mentioned above and to state
as follows —

With a view to improving their financial position, the Kolar
Town Municipal Council resolved at their meeting held on 20/6/1948
to revise the rates of octroi on nine articles detailed in their re-
solution and also to levy octroi duty on ten fresh articles. They
also resolved to revise the toll on carts both laden and unladen.
A copy of the resolution of the Council dated 20th June 1948 is
enclosed in the records. According to the provisions of the Muni-
cipal Act, a notification regarding the above enhancement and levy
was published in the locality calling for objections within one
month from the date of notification. In response to the Notification
objection petitions were received for the levy of octroi duty on
Agarbathies, Potatoes, onions, raw-wool, tamarind and groundnuts.

These objections were referred to the octroi and toll committee
for the decision. The Committee considered all the objections at
their meeting held on 27/11/48 and decided that the rates proposed
by the Municipal Council may be adopted except in the case of
onions, potatoes and tamarind for which the rate of 0-0-0 was proposed.
The Committee was also of the opinion that the rates
of octroi in respect of groundnuts, raw wool and agarbathies may be
reduced to 0-2-0, 0-0-0 and 0-2-0 respectively.

The decisions of the Committee were considered by the

Municipal Council on 29/1/49 and they resolved to levy octroi suggested by the Committee with the condition that no tax should be levied on potatoes, onions and tarapana. The proposals of the Municipal Council were examined by me and it was found that the scale of taxes proposed exceeded the maximum limits prescribed under section 61 of schedule II of Town Municipal Act in respect of oil seeds and other oils as noted below -

	Maximum rates under the Act	Rates proposed by the Council
1 Oil seeds	0-2-0 per maund	0-3-0
2 Oil seeds.	0-4-0 per candy	0-5-0

The Municipal Council at their meeting held on 31/1/49 have resolved that the proposals have been made with a view to increase the finances and may be sanctioned. But the maximum rates prescribed in the Act should not be exceeded on any account and therefore the maximum rates admissible under the Act for these two articles may be levied.

As regards Agarabathies, the Council propose to levy octroi duty at 0-3-0 per maund on the quantity to be exported fromolar for ~~the articles to be exported out of the~~ As octroi is not leviable on municipal limits, the same may be deleted from the list. The proposed rates of toll on laden and unladen carts are in accordance with the schedule and may be adopted.

I have also examined these proposals in the light of the instructions recently issued by Government for the levy of octroi in municipalities and think that the above proposals of the Council has to be sanctioned to improve its financial position. I therefore request you kindly to obtain sanction of Government to the proposal of the Council to levy octroi duty reducing the levy in respect of oils and oil seeds to 0-2-0 per maund and 0-4-0 per candy of 100 series respectively and also deleting the levy of duty on Agarabathies. The connected records are conam.

Yours faithfully,

BR Adinarayanaiah
For Deputy Commissioner, 15/3
Holar District
(b.c. from the quarters)

16.9

SUBJECT

3

L 11304
A 14/12/49

To Mr Dy Commr Kolar Dt,

Sir,
 With reference to your letter No AS 21027/48-49 & 15 3 49 re the levy of octroi duty on certain articles & the revision of the octroi rates and toll in the Kolar Town mdf, I am directed to state that the proposals made in your letter are not clear and to request that they may be kindly sent forwarded to Govt in the form of a statement under the heads noted below.

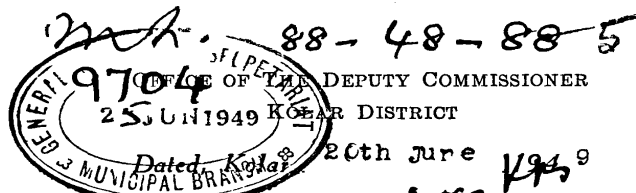
~~Below~~ Fresh levy

Name of article	Rate proposed	Rate fixed after considering the objections
<u>Revision of rates</u>		
Name of article	Present rate	Rate to be —

The same principle may also be

SUBJECT

No 45.c 1027/48-49



To The Secretary to Government of Mysore,
General Department, Bangalore.

SUBJECT Levy of Octroi duty on certain articles
and revision of Octroi rates in Kolar Town
Municipality.

Sir

With reference to your letter No L 11304 dated 4th April 1949 requesting me to send the proposals in the form of a statement, I have the honour to forward herewith the statement received from the President, Kolar Town Municipality and to request that sanction of Government may kindly be obtained early. The proposals regarding the revision of toll will be sent separately as desired.

Yours faithfully,

Narayanappa
Deputy Commissioner,
Kolar District

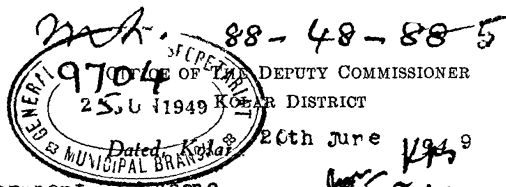


adopted in the case of tele. also
being sent up as in the case of
the records accompany for reference
and retransmission

Yours faithfully

for gl say to me
W. G.

No 45.c 1027/48-49



To The Secretary to Government of Mysore,
General Department, Bangalore.

SUBJECT Levy of Octroi duty on certain articles
and revision of Octroi rates in Kolar Town
Municipality.

Sir

With reference to your letter No L 11304 dated 4th
April 1949 requesting me to send the proposals in the
form of a statement, I have the honour to forward herewith
the statement received from the President, Kolar Town
Municipality and to request that sanction of Government
may kindly be obtained early. The proposals regarding the
revision of toll will be sent separately as desired.

Yours faithfully,

Handwritten signature: Rangaswami
Deputy Commissioner,
Kolar District



2
22/6/49

G R & App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

()
the 19Proceedings of the Government of
His Highness the Maharaja of Mysore.

Date of issue 14-4-1949

Signed by R. G. N. W. —

May this be—

- (i) printed?
- (ii) treated as a standing order?
- (iii) published in the Gazette
English Part?
- (iv) translated?
- (v) placed at the disposal of the Press?
- (vi) published in the Gazette
Kannada Part?

Section

File No

Serial No

mk

88-48

89

Read—

Correspondence ending with
letter no 45 c 1027/48-49 of 20th
June 1949 from the Dy Commr
Kolar Dt, requesting sanction
to the resolutions dated the
20th June 1948 & 29th Nov 1948 of
the Kolar Town me cl, to
levy octroi on certain
articles afresh and to ^{renew} ~~reverse~~
the rates of levy of octroi on
some articles and stating that
the objections received in
response to the notification
as his behalf were considered

considered

~~disposal of~~
~~on their merits~~ by the Council

Order No L 567-9 / M 88-48-89

14/7/49

The levy of action duty on the following
articles ^{affected} is sanctioned -

- (1) Sugar per maund Rs 0-2-0 ✓
- (2) On every cement bag " 0-2-0 ✓
- (3) On electrical goods " 0-2-0 per 100 rupees ad valorem
- (4) Raw wool " 0-0-3 per rupee ad valorem
- (5) Iron & steel & articles made ~~of~~ of these metals 0-0-3 — do —

The levy of action duty

on Agarbattis & Petrol cannot be ~~permitted~~, approved

2 Sanction is also accorded to

^{enhance}
~~revise~~ the rates of levy of action

on the articles mentioned below -

<u>Name of article</u>	<u>Existing rate</u>	<u>Proposed rate</u>
(1) Dry coconut	Rs 0-4-0	Rs 0-5-0 per maund of 960 tolae
(2) Ground nuts	" 0-1-4	" 0-3-0 per candy of 160 seers

Last of Enclosures

Since the rates proposed
in respect of oil seeds & other oils

including Vegetable oil & refined oil,
are in excess of the rates prescribed

in the Schedule No II of the Mysore Town Metrics Act, 1933,

Copied by
Examined by

to enhance the levy
the proposal cannot be sanctioned

The existing rates on
Cigarettes, Coffee Powder, Coffee seeds
and Bees may ^{continue as} be continued
These articles are already subject to heavy
excise duties by the Central Govt and
further enhancement will cause hardship
to the Consumers

8/1/4
J. Sengupta
U.K. G. Dept
For S. 7-49

To the Dy Commr, Kolar
The Comptroller (P.R.)
The Pdt, Town Mch, Kolar

9

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ:-

Correspondence ending with letter No.A5.C.1027/4th-49 dated 20th June 1949 from the Deputy Commissioner, Kolar District, requesting sanction to the resolutions dated the 20th June 1948 and 29th November 1948 of the Kolar Town Municipal Council, to levy octroi on certain articles afresh and to enhance the rates of levy of octroi on some articles and stating that the objections/ petitions received in response to the notification issued in this behalf were considered by the Council

ORDER NO: *L 567-9 / M 88-48-89*

Dated, Bangalore, the *14 7 49*

The levy of octroi duty on the following articles afresh is sanctioned:-

- 1) Sugar per maund Rs.0-2-0
- 2) On every cement bag " 0-2-0
- 3) On electrical goods " 2-0-0 per 100 Rupees advalorem
- 4) Raw wool " 0-0-3 per rupee advalorem
- 5) Iron & Steel and articles made of these metals. 0-0-3 -do-

The levy of octroi duty on Agarbattis and petrol cannot be approved.

Sanction is also accorded to enhance the rates of ^{levy of} octroi on the articles mentioned below:-

<u>Name of article.</u>	<u>Existing rate.</u>	<u>Proposed rate.</u>
1) Dry coconut	Rs 0-4-0	Rs 0-5-0 per maund of 60
2) Ground nuts	" 0-1-4	" 0-3-0 per ^{candy} ~~of 160~~ ^{of 160} seers.

Since the rates proposed in respect of oil seeds and other oils including vegetable oil and refined oil, are in excess of the rates prescribed in schedule No.II of the Mysore Town Municipalities Act, 1933, the proposal to enhance the levy cannot be sanctioned.

The existing rates on Cigarettes, Coffee Powder, Coffee seeds and Beedies may be continue as these articles are already subject to ^{heavy} ~~any~~ excise duties by the Central Government and further enhancement will cause hardship to the consumers.

W. S. Navachan

To ^{Asst} The Deputy Commissioner, Kolar District, with records. p.t.o. General Secretary to Government.

-2-

The Comptroller to Government.
- President, Town Municipal Council, Folar.

Notes — 4 pages.
- correct — 10 pages